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PART II-A

Notifications relating to Minor Administrations

HE HON'BLE THE AGENT TO THE GOVERNOR GENERAL, RESIDENT AND CHIEF COMMISSIONER IN BALUCH-THE HON'BLE THE ISTAN.

NOTIFICATION

Quetta, the 3rd September 1947

No. 2780 II | 1 | D.—The following promotions re ordered in the Pishin Scouts, with effect from the 14th August 1947:—

To be Subedar Major on one year's probation.

Subedar Ghuncha Gul, Barak Khattak, vice Subedac Major Said Habib, O.B.I., promoted 2|Lieut.

To be Subedar, 2nd Grade on one year's proba-

Jemadar Khan Bahadur, Saghari Khattak, vice Subeder Ghuncha Gul promoted Subeder Major.

To be Jemadar, 2nd Grade, on one year's probation.

No. 391 Havildar Rab Nawaz, Barak Khattak, vice Jemadar Khan Bahadur promoted Subedar.

W. H. FITZMAURICE,

Colonel,

Deputy Inspector General, Frontier Corps, for Inspector General & Secy. Frontier Corps, N. W. F.

ORDERS BY THE CHIEF COMMISSIONER, AJMER-MERWARA

NOTIFICATIONS

Ajmer, the 1st September 1947

No. A|1.59-III.—In exercise of the powers conferred by sub-section (1) of section 12 of the Industrial Statistics Act, 1942 (XIX of H469GI

1942) read with the Government of India, Department of Commerce Notification No. 183-Ind (3)|42, dated the 26th September 1942, the Chief Commissioner is pleased to make the following amendments to the Census of Manufacturing Industries Rules, 1945, the same having been previously published as required by the said sub-section (1).

AMENDMENT.

In rule 3 of the said Rules:-

(1) to sub-rule (1), the following shall be added, namely:-

"and when any factory which was not in existence or was not engaged in any such industry in December in any year, during the next following calendar year engages or is about to engage in any such industry, the Statistics Authority shall serve such notice on the occupier of such factory as soon as may be, and the provisions of this sub-rale shall apply as if the period to which the return related were the portion of the said calendar year during which the factory is engaged in such industry.

(2), to sub-rule (2), the following shall be added, namely:-

"and when any factory which was not in existence or was not engaged in the sugar industry in June in any year, during the next following annual period as aforesaid engages or is about to engage in the said industry, the Statistics Authority shall serve such notice on the occupier of that factory as soon as may be, and the provisions of this sub-rule shall apply as if the period to which: the return related were the portion of the said annual period during which the factory is engaged in the said industry".

By order,

B. C. KAPUR.

Secretary to the Chief Commissioner,

Ajmer-Merwara.

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Ajmer, the 12th September 1947

No. A 9-14.—Khan Sahib M. I. Qoraishi, Headmaster, Moinia Islamia High School, Ajmer, is granted one month and 19 days' leave on average pay with effect from the 15th September 1947 or from the date of availing it.

By order,

B. C. KAPUR,

Secretary to the Chief Commissioner, Ajmer-Merwara.

Ajmer, the 12th September 1947

No. A|12-22.—In partial modification of this Administration notification No. A|12-22, dated the 16th November 1946, the Chief Commissioner is pleased to order, under Section 21 read with clause (b) of Section 6 of the General Clauses Act, 1897 (X of 1897), that the period of validity of the decisions and recommendations of the adjudicator in respect of wages and dearness allowance embodied in Parts No. I & II of the award shall expire with effect from the date of this order.

By order,

B. C. KAPUR,

Secretary to the Chief Commissioner, Ajmer-Merwara.

Ajmer, the 13th September 1947

No. G|Munl-10-III.—In accordance with the provisions of sub-section (3) of section 8 of the Ajmer Merware Municipalities Regulation, 1925 (VI of 1925) the Chief Commissioner is pleased to notify that Mr. Joseph Umrao Mal was elected as a member of the Beawar Municipal Committee at a bye-election held on the 26th August 1947, vice Mr. P. D. Ariel deceased.

By order,

B. C. KAPUR,

Secretary to the Chief Commissioner, Ajmer-Merwara.

Ajmer, the 15th September 1947

No. G|Munl-112.—The following draft of a notification which it is proposed to issue, in exercise of the powers conferred by clause (h) of section 247 of the Ajmer Merwara Municipalities Regulation, 1925 (VI of 1925), is published as required by sub-section (2) of Section 248 of the said Regulation, for the information of the persons likely to be affected thereby and notice is hereby given that the said Draft will be taken into consideration on or after the 15th November 1947 together with any objection or suggestion which may be received from any person.

Draft Notification.

In exercise of the powers conferred by clause (h) of section 247 of the Ajmer Merwara Municipalities Regulation 1925 (VI of 1925) the Chief Commissioner is pleased to make the undermentioned rules for the assessment and collection of entertainment tax in the Beawar

Municipality (published in this Administration's Notification No. G|Munl-112, dated the 15th September, 1947).

Rules for the assessment and collection of the entertainment tax in the Beawar Municipality.

- 1. In these rules unless there is anything repugnant in the subject or context:—
- (1) "Admission to an entertainment" includes admission to any place in which the entertainment is held.
- (2) "Entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment.
 - (3) "Payment of admission" includes,
 - (i) any payment made by a person who, having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which a payment involving tax or more tax is required.
 - (ii) any payment for seats or other accommodation in a place of entertainment;
 - (iii) any payment for a programme or synopsis of an entertainment and
 - (iv) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment.
- (4) "Proprietor". In relation to any entertainment includes a contractor or any person responsible for the management thereof.
- (5) "Society" includes a company, institution, club or other association of persons by whatever name called.
- 2. No proprietor of an entertainment shall purchase any stamp required for the purposes of these rules from any person except from the Municipal Committee.

Provided that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving due notice to the committee to purchase from the former proprietor the stock of unused stamps in the latter's possession.

- 3. No stamp issued for the purpose of these rules shall be issued to any person by or on behalf of the proprietor of any entertainment otherwise than securely affixed to a ticket issued for the purpose of authorising admission to an entertainment.
- 4. Every taxable ticket issued on payment for admission to an entertainment shall be clearly marked with the price of admission, excluding the tax paid and shall also have securely affixed to it a stamp of the value of the tax payable upon the said price of admission.
- 5. Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment, or involving such right of

admission without further payment or at a reduced charge, the entertainment tax shall be paid on the amount of the lump sum, but where the committee is of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such amount as appears to the committee to represent the right of admission to entertainments in respect of which the entertainment tax is payable.

- 6. Every taxable ticket issued for the purpose of admitting more than one person to an entertainment shall have clearly shown thereon the number of persons to be admitted and shall have affixed to it a stamp or stamps equal in value to the total tax that would have been payable on tickets for admitting each such person separately.
- 7. The stamp or stamps to be affixed to a ticket entitling the purchaser to the exclusive use of a box or similar accommodation shall be of the value of the tax that would be payable upon a ticket of the same price admitting one person to the entertainment.
- 8. When the purchaser of any ticket admitting him to one part of an entertainment wishes to transfer to another part of the entertainment for which the price of admission is higher and taxable, the proprietor shall issue him a second ticket-stamped with a stamp of the value of the difference between the tax leviable on the second ticket and that leviable on the first. The purchaser shall retain the portion of the first ticket returned to him under rule 12.
- 9. Every proprietor of an entertainment admitting a person free of payment or on payment of a reduced sum shall issue to such person a ticket showing clearly thereon the full charge for admission to the class to whom the person is admitted. The tax shall be paid on such ticket in the same manner as if it were a ticket issued on payment of the full charge and the person admitted shall for the purpose of these rules be deemed to be the purchaser of the ticket.
- 10. Every season ticket, or ticket available for more than one entertainment, shall have marked thereon the name of the purchaser and the period for which it is available and the stamp to be offixed to such ticket shall be of value of the tax that would be payable upon a ticket of the total price admitting the purchaser to one entertainment.
- 11. Save as otherwise provided by these rules no person, other than a person who has some duty to perform in connection with the entertainment or a duty imposed upon him by law, shall be admitted to any entertainment, except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the committee for the purposes of revenue and denoting that the proper entertainment tax payable has been paid.
- 12. On admission of the purchaser the proprietor shall cause every ticket, not being a season ticket or ticket available for more than one entertainment, issued for admission to the

- entertainment to be collected and the stamp to be defaced by tearing the ticket into two portions across the stamp and one portion to be returned to the purchaser. The purchaser shall retain his portion until he has left the place of entertainment. The other portion shall be retained by the proprietor until 3 P.M. of he day following the entertainment and shall then be destroyed.
- 13. No ticket bearing a stamp that has been orn, defaced or otherwise marked or mutilated shall be issued by the proprietor of an entertainment.
- 14. Every proprietor of an entertainment may either keep a register in form 'A' appended to these rules showing the number of stamps purchased and issued by him or shall allow an officer, clerk, or representative of the municipal committee, deputed for the purpose to sit within his premises for recovering the tax and will provide him all possible facilities for the said purpose and shall not allow any visitor to enjoy the entertainment unless he has paid the Scheduled tax.
- 15. The proprietor of an entertainment maintaining a register in form 'A' may at any time return to the municipal committee any unused stamps in his possession and shall on making an application in writing be entitled to claim refund of their value.
- 16. When any stamps purchased for use under these rules have been damaged or spoiled, the purchaser may apply in writing to the efficer authorised by the Committee to sell such stamps, who on being satisfied that they have not been wilfully damaged or spoiled, may give in lieu thereof:—
 - (a) Other stamps of the same denomination and value, or
 - (b) Stamps of any other denomination to the same value.
- 17. Any officer authorised by the committee for the purpose may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as place of entertainment, at any reasonable times, with a view to seeing whether the provisions of these rules are being complied with.
- 18. A person who has been admitted to an entertainment shall upon demand made during the course of or immediately before or after the entertainment produce to any officer authorised under rule 17 the ticket, badge, card of membership voucher or document by means of which he was admitted, or a portion of the ticket by means of which he was admitted bearing a stamp defaced in accordance with these rules, or the stamped cover of the book or the stamped principal part of the sheet from which the ticket, by means of which he was admitted, was taken.
- 19. Any officer duly empowered in this behalf by the committee may at any time require the proprietor of an entertainment to produce for inspection all his books and records, and all tickets or portions of tickets in his possession, relating to the entertainment.

Penalties-

20. Any proprietor, or person intentionally infringing or attempting to infringe any of

rules 2 to 14 and 18 and 19 or in any way obstructing the committee or any of their servants in the performance of their duties connected with the entertainment tax under the said rules, shall on conviction before a magistrate be liable to a fine which may extend to Rs. 50|- The Chairman or the Executive Officer or the Secretary may apply to a Magistrate for summons against such offenders. Provided that if with the previous written permission of the chairman, Municipal Committee Beawar an entertainment is arranged for purpose of the aid of an educational or religious institution or any charitable purpose, the provisions of these rules will not apply and no entertainment tax would be levied on the admission fee.

Form 'A'.
(referred to in rule 14)

Monthly Register	of S amps.	Name o	of proprietor.
Date. Denomination of stamps.	Opening Balance. No. of tickets purchased with serial number.	No. of tickets issued with serial number.	Closing Balance. REMARKS.

By order,

B. C. KAPUR,

Secretary to the Chicf Commissioner,
Ajmer-Merwara.

Ajmer, the 15th September 1947

No. G|Munl-112.--Whereas \mathbf{the} Beawar Resolution No. Municipal Committee by III(b) passed at a Special Meeting held the 27th June, 1946, framed proposals for the imposition of an entertainment tax under sub-section (2) of section 77 of the Ajmer-Merwara Municipalities Regulation 1925 (VI of 1925); and whereas the Committee resolved under the proviso to sub-section (5) of section 77 to communicate the said resolution to the Chief Commissioner; and whereas the proposals contained in the said resolution have been sanctioned by the Governor-General in Council, the said resolution is hereby published required by sub-section (7) of the said section

Under sub-section (8) of section 77 of the above mentioned Regulation the tax shall come into force with effect from the 1st January 1948.

Extract from the proceedings of a Special Meeting of the Beawar Municipal Committee hold on Thursday, the 27th June, 1946.

Resolution No. III(b).—Further resolved that the remarks of the Chairman, Municipal Committee on the entertainment tax be approved and the tax be imposed and the following resolution be passed:—

Whereas the financial position of the Municipal Committee has deteriorated from bad to worse during these hard times and it is essential in the interests of the public to improve it by tapping other sources so that various works of common weal and utility lying unattended may be taken into hands without loss of any time, it is hereby resolved that an Entertainment tax under section 76(J) of the Ajmer-Merwara Municipal Regulation of 1925 be imposed at the following rates:—

Imposition of an Entertainment tax under section 76(j) of the Ajmer-Merwara Municipal Regulation VI of 1925 where the payment on a ticket:—

1	Rate of tax.		
	$\mathbf{Rs}.$	A,	P.
is between two to three annas	0	0	3
exceeds three annas but does not exceed four annas	0	0	6
exceeds four annas but does not exceed eight annas	0	1	0
exceeds eight annas but does not exceed one rupee	0	1	6
exceeds Re. 1 but does not exceed Rs. 2	0	2	0
exceeds Rs. 2 but does not exceed Rs. 3	0	4	0
exceeds Rs. 3 but does not exceed Rs. 4	0	6	0
exceeds Rs. 4 but does not exceed Rs. 5	0	8	0
exceeds Rs. 5 but does not exceed Rs. 7-8-0	0	12	o.
exceeds Rs. 7-8-0 but does not exceed Rs. 10	1		o
For every Rs. 5 or part thereof in excess of the first Rs. 10 in addition to the payment of the		J	
first Rs. 10	1	0	0

Provided that entertainment tax shall not be levied on payment for admission to any entertainment when the Committee is satisfied that the whole of the takings thereof are devoted to philanthropic, religious, and charitable purposes or the entertainment is provided by society not established for profit and the income shall be devoted to charitable, educational or scientific purpose.

Provided further that if any entertainment to which admission is generally on payment any person is admitted free of charge or on concession rate, he will be liable to the payment of the same amount of tax as would be payable by him had he been admitted on full payment to the class to which he is entitled.

Further resolved that the said resolution after observing the procedure prescribed in section 77 be communicated to the Chief Commissioner under the proviso to sub-section (5) of section 77 so that necessary sanction be obtained from the Governor-General in Council under the proviso to clause (j) of section 76.

By order,

B. C. KAPUR,

Secretary to the Chief Commissioner,
Ajmer-Merwara.

Ajmer, the 16th September 1947

No. G|Munl-106.—In accordance with the provisions of sub-section (3) of section 8 of the Ajmer-Merwara Municipalities Regulation, 1925 (VI of 1925), the Chief Commissioner is pleased to notify that M. Mohammad Umar son of M. Mohamed Sultan has been appointed as a nominated member of the Deoli Municipal Committee, vice M. Abdul Rahman, deceased.

By order,

B. C. KAPUR,

Secretary to the Chief Commissioner,
Ajmer-Merwara.

CHIEF COMMISSIONER, DELHI PROVINCE, DELHI

NOTIFICATIONS

Delhi, the 3rd September 1947

No. F. 7(180) 47-H.P.W.—Major M. S. Chadha, I.M.S., Assistant Chief Health Officer, Delhi Province, New Delhi, took over charge of the duties of the Chief Health Officer, Delhi Province, Medical Officer of Health, New Delhi and Medical Officer of Health Notified Area Civil Lines, Delhi on the after-noon of 14th August 1947, in addition to his own duties, relieving Lt. Col. B. N. Khan, I.M.S., Chief Health Officer, Delhi Province, New Delhi.

By order,

RATAN LAL,

Secretary (Local Self. Government), to the Chief Commissioner, Delhi. Delhi, the 3rd September 1947

No. F. 11(46)47-LSG.—In exercise of the powers conferred by section 71 of the Punjab Municipal Act 1911, as extended to the Province of Delhi, the Chief Commissioner of Delhi is pleased to exempt all supplies and equipments imported by the Ambassador of the United States of America in India or his staff for official use, from payment of any terminal tax imposed by any Municipal or Notifled Area Committee in the Delhi Province.

By order,

RATAN LAL,

Secretary (Local Self Government), to the Chief Commissioner, Delhi.

Delhi, the 4th September 1947

No. F. 7(169)47-Home.—Mr. G. D. Ohri, assumed charge of the duties of the Deputy Superintendent of Police (Headquarters) on the afternoon of the 18th August 1947 relieving Chaudhri Mohammad Aminuddin, whose services are replaced at the disposal of the Government of Punjab with effect from the same date.

By order,

J. P. RAY,

Home Secretary, to the Chief Commissioner, Delhi.

CORRIGENDUM

Delhi, the 3rd September 1947

In the Chief Commissioner's notification No. F.2(16)|47-R&J, dated the 23rd July 1947, for the dates in column 3, the following should be read:—

23rd July 1947.

30th July 1947.

24th July 1947

respectively.

By order,

J. P. RAY,

Home Secretary, to the Chief Commissioner, Delhi.